IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE T.R.RAMACHANDRAN NAIR

WEDNESDAY, THE 2ND MAY 2007 / 12TH VAISAKHA 1929

WP(C).No. 14098 of 2007(C)

PETITIONER:

P.V.JOY, PULICKATHAZHA HOUSE,
ANAKKALLU,KANJIRAPPLLY,KOTTAYAM DISTRICT NOW
RESSIDING AT VARANDARAPILLY P.O.,MUKUNDAPURAM.

BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES,PONKUNNAM.

2. THE APPELLATE ASSISTANT COMMISSIONER
OF COMMERCAIL TAXES, KOTTAYAM.

3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
MUKUNDAPUARAM.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFEEK

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

T.R.RAMACHANDRAN NAIR, J

W.P.(C).NO. 14098 OF 2007

Dated this the 2nd day of May, 2007.

JUDGMENT

The Writ Petition is filed by the petitioner challenging Ext.P7 which is an order passed by the second respondent in an appeal filed by the petitioner. As per the order, the second respondent has stayed the collection of balance tax due for the years 1997-98, 1998-99, 1999-2000 till the disposal of the appeal subject to the condition that the appellant pays 50% from the balance tax and sur charge within 15 days from the receipt of the order. It is further directed that the appellant should furnish adequate securities to the satisfaction of the assessing authority.

Heard counsel for the petitioner and Government Pleader. The learned counsel for the petitioner strenuously argued that the authority is wrong in passing Ext.P7 order and has not considered the merits of order while imposing the conditions. As is clear from Ext.P7, it is only a interim order, in a statutory appeal pending before the authority. I do not find anything wrong in the matter. This court cannot act as a appellate authority in matters like this. The challenge against Ext.P7 fails. The counsel for the petitioner prayed for an extension of period provided by Ext.P7 and 15 days from today is granted for complying with the conditions. The Writ Petition is disposed of accordingly.

T.R.RAMACHANDRAN NAIR, JUDGE.

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